

CARDS; OR

(II) THE PERSON REQUESTS THE WORKSHEETS AND

(2) TO ANY PERSON WHO PAYS PROPERTY TAX, IF THE PERSON:

(I) SEEKS THE WORKSHEETS AND CARDS FOR OTHER COMPARABLE RESIDENTIAL PROPERTY;

(II) HAS A TIMELY FILED AND PENDING APPEAL UNDER SUBTITLE 5 OF THIS TITLE REGARDING THE ASSESSMENT OF THE PERSON'S PROPERTY;

(III) IDENTIFIES THE COMPARABLE RESIDENTIAL PROPERTY BY ADDRESS; AND

(IV) PAYS THE REASONABLE FEE THAT THE DEPARTMENT REQUIRES FOR THE COPY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 45(d) and the first sentence of (e).

Subsection (a) of this section is revised to state expressly that which formerly only was implied in the law -- i.e., that an "officer, former officer, employee, or former employee of the State, a county, a municipal corporation, or a taxing district", is prohibited from opening valuation records for public inspection. Similarly, subsections (b) and (c) of this section, are revised to state expressly that the "Department shall permit a record to be inspected" and that the "Department shall provide a copy" of relevant information, for clarity.

In subsections (a) and (b) of this section, the references to "valuation records" are substituted for the former reference to records "which may have been assembled for consideration by assessors in estimating property values", for clarity and brevity.

In subsections (b)(1) and (c)(1) of this section, the references to "the person whose property is the subject of the valuation" are substituted for the former references to the "taxpayer concerned" and "any interested property owner for his own property", respectively, for clarity.

In subsection (c)(2)(iii) of this section, the reference to "comparable residential" property is substituted for the former reference to property "for which he is requesting the assessment worksheets or cards", for brevity.

As to other provisions that relate to the disclosure